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May 25, 2001

Mary L. Cottrell, Secretary
Department of Telecommunications and Energy
One South Station, 2nd Floor
Boston, MA 02110

Re: Fitchburg Gas and Electric Light Company,
Standard Offer Service Fuel Adjustment ("SOSFA") Report of
Deferral Balances and Rate Proposal

Dear Ms. Cottrell:

On December 11, 2000, Fitchburg Gas and Electric Light Company ("FG&E") received approval of a Standard Offer Service Fuel Adjustment ("SOSFA") of \$0.01321/kWh effective January 1, 2001. Fitchburg Gas and Elec. Light Co., D.T.E. 00-66, Letter Order (Dec. 11, 2000). As indicated in the Department's December 4, 2000 order regarding SOSFA, Standard Offer Service rates would be adjusted on an annual basis using the most recent 12 months of data to calculate the SOSFA surcharge. Fitchburg Gas and Elec. Light Co., D.T.E. 00-66, Letter Order (Dec. 4, 2000). The Department also requested that electric distribution companies report their deferral balances by July 1, 2001 so the Department can determine if an interim adjustment is necessary.

Report of Deferral Balances

FG&E is filing herewith its actual deferral balance through April 2001 and a forecast of its SOSFA costs and revenue calculations for the remainder of 2001. For this calculation, FG&E has forecast the Fuel Indexes through 2001 as shown in Exhibit A. FG&E assumes a flat projection for the market oil price using April 2001 data. For

natural gas, FG&E utilizes the futures forecast settlement price for May 11, 2001 as reported in the *Wall Street Journal* on May 14, 2001. As shown on Exhibit B, page 1, line 16, FG&E's year-end 2000 SOSFA under-collected balance with interest was \$2,622,479. This amount will be recovered consistent with the rate reduction requirements of the Act and FG&E's Restructuring Plan. Fitchburg Gas and Elec. Light Co., DTE 00-66 at 14 (Dec. 4, 2000). FG&E's \$9.4 million Standard Offer Service under-collected balance as of December 2000 increased to \$12.0 million as a result. In addition, as of April 1, 2001, FG&E had a Transition Charge under-collected balance of \$7.7 million.

Assuming that the current SOSFA of \$0.01321 per kWh remains in effect for the entire year, Exhibit B also shows the additional level of under-recovery expected through 2001. However, as shown on Exhibit B, page 2, line 16, the 2001 SOSFA balance through April is \$1.6 million and is expected to grow to approximately \$5.4 million by year end.

SOSFA Rate Proposal

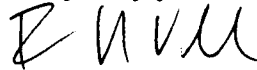
Given the significant deferral balances already incurred and expected for the rest of the year, FG&E believes an interim adjustment is necessary and appropriate. FG&E proposes that the SOSFA be revised for effect July 1, 2001 using the most recent 12 months of fuel price data. As shown in Exhibit A, FG&E has computed a proposed fuel adjustment of \$0.02551 per kWh using actual fuel price data from May 2000 through April 2001. This represents an increase of \$0.01230 per kWh from the current rate. Exhibit B, page 3, line 16 demonstrates that the year-end deferrals would be lowered from \$5.4 million to \$2.5 million if FG&E is permitted to implement this proposed rate effective July 1.

For comparison purposes, FG&E's fixed Default Service rate effective June 1, 2001 averages \$0.09074. FG&E's total proposed Standard Offer Service rate, including SOSFA, is \$0.06351. The current Standard Offer Service rate is \$0.05121 per kWh.

The proposed fuel adjustment rate of \$0.02551 (\$0.06351 total) results in bill impacts that range from 4% to 13% depending on customer class. A full set of proposed bill impacts is shown in Exhibit C, pages 1 through 20. A 500 kWh typical residential bill would receive an increase of \$6.15 per month, or 9.3%.

Mary L. Cottrell, Secretary
May 25, 2001
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Please do not hesitate to telephone me with any questions.

Very truly yours,

Patricia M. French

Encl.

cc: Caroline O'Brien, Hearing Officer
Kevin Brannelly, Director of Rates and Revenue Requirements
George B. Dean, Assistant Attorney General
David O'Connor, Commissioner, Division of Energy Resources
Todd L. Shimkus, VP, North Central Mass. Chamber of Commerce
Service List, DTE 00-66

SERVICE LIST - D.T.E. 00-66

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**Fitchburg Gas and Electric Light Company
Calculation of Standard Offer Service Fuel Adjustment
Forecast of Fuel Indexes through December 2001**

Market Gas Price Index (\$/MMBtu)				Market Oil Price Index (\$/MMBtu)			
actual	May-00	\$3.11		actual	May-00	\$3.88	
actual	Jun-00	\$4.24		actual	Jun-00	\$4.28	
actual	Jul-00	\$4.54		actual	Jul-00	\$3.88	
actual	Aug-00	\$3.75		actual	Aug-00	\$3.87	
actual	Sep-00	\$4.64		actual	Sep-00	\$4.65	
actual	Oct-00	\$5.30		actual	Oct-00	\$4.65	
actual	Nov-00	\$4.62		actual	Nov-00	\$4.49	
actual	Dec-00	\$6.32		actual	Dec-00	\$4.03	
actual	Jan-01	\$9.79		actual	Jan-01	\$3.98	
actual	Feb-01	\$6.94	12 month	actual	Feb-01	\$3.68	12 month
actual	Mar-01	\$5.09	<u>average</u>	actual	Mar-01	\$3.67	<u>average</u>
actual	Apr-01	\$5.44	\$5.32	actual	Apr-01	\$3.60	\$4.06
actual	May-01	\$4.98	\$5.47	forecast	May-01	\$3.60	\$4.03
forecast**	Jun-01	\$4.28	\$5.47	forecast	Jun-01	\$3.60	\$3.98
forecast**	Jul-01	\$4.35	\$5.46	forecast	Jul-01	\$3.60	\$3.95
forecast**	Aug-01	\$4.42	\$5.51	forecast	Aug-01	\$3.60	\$3.93
forecast**	Sep-01	\$4.44	\$5.50	forecast	Sep-01	\$3.60	\$3.84
forecast**	Oct-01	\$4.46	\$5.43	forecast	Oct-01	\$3.60	\$3.75
forecast**	Nov-01	\$4.64	\$5.43	forecast	Nov-01	\$3.60	\$3.68
forecast**	Dec-01	\$4.80	\$5.30	forecast	Dec-01	\$3.60	\$3.64

Year 2000/01 Fuel Trigger Point \$5.35 /MMBtu

		Fuel Adjustment	Fuel Adjusted SOS Rate**	Adjustment**
Fuel Adjustment*	Apr-01	1.67128	\$0.06351	\$0.02551
	May-01	1.69340	\$0.06435	\$0.02635
	Jun-01	1.68452	\$0.06401	\$0.02601
	Jul-01	1.67794	\$0.06376	\$0.02576
	Aug-01	1.68352	\$0.06397	\$0.02597
	Sep-01	1.66604	\$0.06331	\$0.02531
	Oct-01	1.63970	\$0.06231	\$0.02431
	Nov-01	1.62745	\$0.06184	\$0.02384
	Dec-01	1.60031	\$0.06081	\$0.02281

* Fuel Adjustment =
$$\frac{(\text{Market Gas Price} + \$0.60/\text{MMBtu}) + (\text{Market Oil Price} + \$0.04/\text{MMBtu})}{(\text{Fuel Trigger Point} + \$0.60 + \$0.04)/\text{MMBtu}}$$

but shall be no less than 1.0

** Forecast based on May 11th settled trade price as reported in May 14th Wall Street Journal.

Fitchburg Gas and Electric Light Company
Standard Offer Service Fuel Adjustment Calculation - December 31, 2000 Balance

SOSFA COSTS

- 1 SOS kWh
- 2 SOSFA Calculated Rate Adjustment
- 3 Total SOSFA Costs

Jan-00	Feb-00	Mar-00	Apr-00	May-00	Jun-00	Jul-00	Aug-00	Sep-00	Oct-00	Nov-00	Dec-00	12 month Total
Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	
38,852,801	39,417,399	38,278,412	33,860,864	34,218,558	38,242,572	34,962,262	38,081,330	36,305,145	33,296,291	33,752,256	35,307,441	434,575,131
\$0.00000	\$0.00000	\$0.00000	\$0.00120	\$0.00252	\$0.00464	\$0.00653	\$0.00764	\$0.00937	\$0.01163	\$0.01321	\$0.01594	
\$0	\$0	\$0	\$40,633	\$86,231	\$177,446	\$228,304	\$290,941	\$340,179	\$387,236	\$445,867	\$562,801	\$2,559,637

SOSFA Revenues Received

- 4 SOSFA Billing Rate
- 5 Total SOSFA Revenues Received

\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

BALANCE:

- 6 SOSFA Costs
- 7 SOSFA Revenues
- 8 (over)under Balance - Month

\$0	\$0	\$0	\$40,633	\$86,231	\$177,446	\$228,304	\$290,941	\$340,179	\$387,236	\$445,867	\$562,801	\$2,559,637
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$40,633	\$86,231	\$177,446	\$228,304	\$290,941	\$340,179	\$387,236	\$445,867	\$562,801	

CUMULATIVE (OVER)UNDER BALANCE

- 9 (over)under Balance - Beginning of Month
- 10 (over)under Balance - Current
- 11 Cumulative (over)under Balance Before Interest

\$0	\$0	\$0	\$0	\$40,779	\$127,631	\$306,629	\$538,318	\$834,761	\$1,182,765	\$1,581,076	\$2,040,991	
\$0	\$0	\$0	\$0	\$86,231	\$177,446	\$228,304	\$290,941	\$340,179	\$387,236	\$445,867	\$562,801	
\$0	\$0	\$0	\$40,633	\$127,010	\$305,077	\$534,932	\$829,259	\$1,174,941	\$1,570,001	\$2,026,943	\$2,603,792	

CALCULATION OF INTEREST

- 12 Average Monthly Balance
- 13 Interest Rate
- 14 Number of Days / Month
- 15 Computed Interest

\$0	\$0	\$0	\$20,317	\$83,894	\$216,354	\$420,780	\$683,789	\$1,004,851	\$1,376,383	\$1,804,010	\$2,322,391	
8.50%	8.50%	8.50%	8.75%	8.75%	8.75%	9.50%	9.50%	9.50%	9.50%	9.50%	9.50%	
31	29	31	30	31	30	31	31	30	31	30	31	
\$0	\$0	\$0	\$146	\$622	\$1,552	\$3,386	\$5,502	\$7,825	\$11,075	\$14,048	\$18,687	\$62,841

BALANCE - E.O.M.

- 16 Ending Balance

\$0	\$0	\$0	\$40,779	\$127,631	\$306,629	\$538,318	\$834,761	\$1,182,765	\$1,581,076	\$2,040,991	\$2,622,479	
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Fitchburg Gas and Electric Light Company
Standard Offer Service Fuel Adjustment Calculation - Using Current SOSFA of \$0.01321

SOSFA COSTS

1 SOS kWh	40,522,044	33,988,421	33,390,284	31,692,771	36,128,829	38,523,832	38,895,483	40,742,412	39,287,129	37,804,632	36,977,359	40,639,447	448,592,642
2 SOSFA Calculated Rate Adjustment	\$0.02016	\$0.02250	\$0.02403	\$0.02551	\$0.02635	\$0.02601	\$0.02576	\$0.02597	\$0.02531	\$0.02431	\$0.02384	\$0.02281	
3 Total SOSFA Costs	\$816,924	\$764,739	\$802,369	\$808,483	\$951,964	\$1,002,067	\$1,002,019	\$1,058,227	\$994,344	\$918,977	\$881,650	\$927,063	\$10,928,827

SOSFA Revenues Received

4 SOSFA Billing Rate	\$0.01321	\$0.01321	\$0.01321	\$0.01321	\$0.01321	\$0.01321	\$0.01321	\$0.01321	\$0.01321	\$0.01321	\$0.01321	\$0.01321	
5 Total SOSFA Revenues Received	\$344,275	\$452,973	\$440,640	\$418,908	\$477,262	\$508,900	\$513,809	\$538,207	\$518,983	\$499,399	\$488,471	\$536,847	\$5,738,675
BALANCE:													
6 SOSFA Costs	\$816,924	\$764,739	\$802,369	\$808,483	\$951,964	\$1,002,067	\$1,002,019	\$1,058,227	\$994,344	\$918,977	\$881,650	\$927,063	\$10,928,827
7 SOSFA Revenues	\$344,275	\$452,973	\$440,640	\$418,908	\$477,262	\$508,900	\$513,809	\$538,207	\$518,983	\$499,399	\$488,471	\$536,847	\$5,738,675
8 (over)/under Balance - Month	\$472,650	\$311,766	\$361,728	\$389,574	\$474,702	\$493,167	\$488,210	\$520,019	\$475,361	\$419,578	\$393,179	\$390,216	

CUMULATIVE (OVER)/UNDER BALANCE

9 (over)/under Balance - Beginning of Month	\$0	\$474,557	\$790,917	\$1,160,486	\$1,559,529	\$2,047,203	\$2,556,395	\$3,061,255	\$3,601,020	\$4,098,467	\$4,543,658	\$4,964,110	
10 (over)/under Balance - Current	\$472,650	\$311,766	\$361,728	\$389,574	\$474,702	\$493,167	\$488,210	\$520,019	\$475,361	\$419,578	\$393,179	\$390,216	
11 Cumulative (over)/under Balance Before Interest	\$472,650	\$786,323	\$1,152,645	\$1,550,061	\$2,034,231	\$2,540,370	\$3,044,606	\$3,581,274	\$4,076,381	\$4,518,045	\$4,936,837	\$5,354,326	

CALCULATION OF INTEREST

12 Average Monthly Balance	\$236,325	\$630,440	\$971,781	\$1,355,273	\$1,796,880	\$2,293,787	\$2,800,500	\$3,321,265	\$3,838,701	\$4,308,256	\$4,740,248	\$5,159,218	
13 Interest Rate	9.50%	9.50%	9.50%	8.50%	8.50%	8.50%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	
14 Number of Days / Month	31	28	31	30	31	30	31	31	30	31	30	31	
15 Computed Interest	\$1,907	\$4,594	\$7,841	\$9,468	\$12,972	\$16,025	\$16,650	\$19,746	\$22,086	\$25,613	\$27,273	\$30,673	\$194,847

BALANCE - E.O.M.

16 Ending Balance	\$474,557	\$790,917	\$1,160,486	\$1,559,529	\$2,047,203	\$2,556,395	\$3,061,255	\$3,601,020	\$4,098,467	\$4,543,658	\$4,964,110	\$5,384,999	
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Fitchburg Gas and Electric Light Company
Standard Offer Service Fuel Adjustment Calculation - Using Proposed SOSFA of \$0.02551 effective July 1, 2001

	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	12 month
	Actual	Actual	Actual	Actual	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Total
SOSFA COSTS													
1 SOS kWh	40,522,044	33,988,421	33,390,284	31,692,771	36,128,829	38,523,832	38,895,483	40,742,412	39,287,129	37,804,632	36,977,359	40,639,447	448,592,642
2 SOSFA Calculated Rate Adjustment	\$0.02016	\$0.02250	\$0.02403	\$0.02551	\$0.02635	\$0.02601	\$0.02576	\$0.02597	\$0.02531	\$0.02431	\$0.02384	\$0.02281	
3 Total SOSFA Costs	\$816,924	\$764,739	\$802,369	\$808,483	\$951,964	\$1,002,067	\$1,002,019	\$1,058,227	\$994,344	\$918,977	\$881,650	\$927,063	\$10,928,827
SOSFA Revenues Received													
4 SOSFA Billing Rate	\$0.01321	\$0.01321	\$0.01321	\$0.01321	\$0.01321	\$0.01321	\$0.02551	\$0.02551	\$0.02551	\$0.02551	\$0.02551	\$0.02551	
5 Total SOSFA Revenues Received	\$344,275	\$452,973	\$440,640	\$418,908	\$477,262	\$508,900	\$992,224	\$1,039,339	\$1,002,215	\$964,396	\$943,292	\$1,036,712	\$8,621,136
BALANCE:													
6 SOSFA Costs	\$816,924	\$764,739	\$802,369	\$808,483	\$951,964	\$1,002,067	\$1,002,019	\$1,058,227	\$994,344	\$918,977	\$881,650	\$927,063	\$10,928,827
7 SOSFA Revenues	\$344,275	\$452,973	\$440,640	\$418,908	\$477,262	\$508,900	\$992,224	\$1,039,339	\$1,002,215	\$964,396	\$943,292	\$1,036,712	\$8,621,136
8 (over)/under Balance - Month	\$472,650	\$311,766	\$361,728	\$389,574	\$474,702	\$493,167	\$9,796	\$18,888	(\$7,871)	(\$45,419)	(\$61,643)	(\$109,649)	
CUMULATIVE (OVER)/UNDER BALANCE:													
9 (over)/under Balance - Beginning of Month	\$0	\$474,557	\$790,917	\$1,160,486	\$1,559,529	\$2,047,203	\$2,556,395	\$2,581,418	\$2,615,709	\$2,622,865	\$2,592,905	\$2,546,003	
10 (over)/under Balance - Current	\$472,650	\$311,766	\$361,728	\$389,574	\$474,702	\$493,167	\$9,796	\$18,888	(\$7,871)	(\$45,419)	(\$61,643)	(\$109,649)	
11 Cumulative (over)/under Balance Before Interest	\$472,650	\$786,323	\$1,152,645	\$1,550,061	\$2,034,231	\$2,540,370	\$2,566,191	\$2,600,306	\$2,607,839	\$2,577,447	\$2,531,262	\$2,436,354	
CALCULATION OF INTEREST:													
12 Average Monthly Balance	\$236,325	\$630,440	\$971,781	\$1,355,273	\$1,796,880	\$2,293,787	\$2,561,293	\$2,590,862	\$2,611,774	\$2,600,156	\$2,562,084	\$2,491,179	
13 Interest Rate	9.50%	9.50%	9.50%	8.50%	8.50%	8.50%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	
14 Number of Days / Month	31	28	31	30	31	30	31	31	30	31	30	31	
15 Computed Interest	\$1,907	\$4,594	\$7,841	\$9,468	\$12,972	\$16,025	\$15,227	\$15,403	\$15,027	\$15,458	\$14,741	\$14,811	\$143,475
BALANCE - E.O.M.													
16 Ending Balance	\$474,557	\$790,917	\$1,160,486	\$1,559,529	\$2,047,203	\$2,556,395	\$2,581,418	\$2,615,709	\$2,622,865	\$2,592,905	\$2,546,003	\$2,451,165	

Fitchburg Gas and Electric Light Company
Typical Bill Analysis - May 2001 Standard Offer Service Fuel Adjustment Filing
Impact on R-1 Rate Customers

Average Monthly kWh	Present Rates Total Revenue	Proposed Rates Total Revenue	Total Difference	% Total Difference
125	\$18.64	\$20.17	\$1.54	8.3%
150	\$21.79	\$23.64	\$1.85	8.5%
500	\$66.02	\$72.17	\$6.15	9.3%
750	\$97.61	\$106.84	\$9.23	9.5%
1000	\$129.20	\$141.50	\$12.30	9.5%
1250	\$160.79	\$176.17	\$15.38	9.6%
1500	\$192.38	\$210.83	\$18.45	9.6%
2000	\$255.56	\$280.16	\$24.60	9.6%

Present Rates - Effective 1/1/2001:		Proposed Rates - Effective 7/1/2001:	
Delivery Charges:		Delivery Charges:	
Customer Charge	R - 1 \$2.84 kWh	Customer Charge	R - 1 \$2.84 kWh
Internal Transmission	\$0.00187	Internal Transmission	\$0.00187
External Transmission	\$0.00445	External Transmission	\$0.00445
	Transmission Subtotal		Transmission Subtotal
Distribution	\$0.04002	Distribution	\$0.04002
Seabrook Amortization Surcharge	\$0.00819	Seabrook Amortization Surcharge	\$0.00819
	Distribution Subtotal		Distribution Subtotal
Energy Efficiency Charge	\$0.00270	Energy Efficiency Charge	\$0.00270
Renewable Resources Charge	\$0.00100	Renewable Resources Charge	\$0.00100
Transition Charge	\$0.01692	Transition Charge	\$0.01692
Supplier Charges:		Supplier Charges:	
Generation Charge*	\$0.05121	Generation Charge*	\$0.06351
	Total		Total
	\$0.12636		\$0.13866

* Standard Offer Service

Fitchburg Gas and Electric Light Company
Typical Bill Analysis - May 2001 Standard Offer Service Fuel Adjustment Filing
Impact on R-2 Rate Customers

Average Monthly kWh	Present Rates Total Revenue	Proposed Rates Total Revenue	Total Difference	% Total Difference
125	\$14.25	\$15.79	\$1.54	10.8%
150	\$16.75	\$18.59	\$1.85	11.0%
500	\$51.72	\$57.87	\$6.15	11.9%
750	\$76.69	\$85.92	\$9.22	12.0%
1,000	\$101.67	\$113.97	\$12.30	12.1%
1,250	\$126.65	\$142.02	\$15.38	12.1%
1,500	\$151.63	\$170.08	\$18.45	12.2%
2,000	\$201.58	\$226.18	\$24.60	12.2%

Present Rates - Effective 1/1/2001:		R - 2	Proposed Rates - Effective 7/1/2001:		R - 2
Delivery Charges:			Delivery Charges:		
Customer Charge	\$1.76	kWh	Customer Charge	\$1.76	kWh
Internal Transmission	\$0.00187		Internal Transmission	\$0.00187	
External Transmission	\$0.00445		External Transmission	\$0.00445	
		Transmission Subtotal			Transmission Subtotal
Distribution	\$0.01684		Distribution	\$0.01684	
Seabrook Amortization Surcharge	\$0.00492		Seabrook Amortization Surcharge	\$0.00492	
		Distribution Subtotal			Distribution Subtotal
Energy Efficiency Charge	\$0.00270		Energy Efficiency Charge	\$0.00270	
Renewable Resources Charge	\$0.00100		Renewable Resources Charge	\$0.00100	
Transition Charge	\$0.01692		Transition Charge	\$0.01692	
Supplier Charges:			Supplier Charges:		
Generation Charge*	\$0.05121		Generation Charge*	\$0.06351	
Total	\$0.09991		Total	\$0.11221	

* Standard Offer Service

	On Peak ¹ Monthly kWh	Off Peak ¹ Monthly kWh	Present Rates Total Revenue	Proposed Rates Total Revenue	Total Difference	% Total Difference
	400	600	\$130.26	\$142.56	\$12.30	9.4%
	600	900	\$189.47	\$207.92	\$18.45	9.7%
	800	1200	\$248.68	\$273.28	\$24.60	9.9%
	1200	1800	\$367.09	\$403.99	\$36.90	10.1%
	1600	2400	\$485.51	\$534.71	\$49.20	10.1%
	2000	3000	\$603.93	\$665.43	\$61.50	10.2%
	3200	4800	\$959.18	\$1,057.58	\$98.40	10.3%
	4000	6000	\$1,196.02	\$1,319.02	\$123.00	10.3%

Present Rates - Effective 1/1/2001:		Proposed Rates - Effective 7/1/2001:	
	R - 4		R - 4
<u>Delivery Charges:</u>		<u>Delivery Charges:</u>	
Customer Charge	\$11.84 kWh	Customer Charge	\$11.84 kWh
Internal Transmission	On Peak Off Peak	Internal Transmission	On Peak Off Peak
External Transmission	All	External Transmission	All
	On Peak Transmission Subtotal		On Peak Transmission Subtotal
	Off Peak Transmission Subtotal		Off Peak Transmission Subtotal
Distribution	On Peak Off Peak	Distribution	On Peak Off Peak
Seabrook Amortization Surcharge	All	Seabrook Amortization Surcharge	All
	On Peak Distribution Subtotal		On Peak Distribution Subtotal
	Off Peak Distribution Subtotal		Off Peak Distribution Subtotal
Energy Efficiency Charge	All	Energy Efficiency Charge	All
Renewable Resources Charge	All	Renewable Resources Charge	All
Transition Charge	On Peak Off Peak	Transition Charge	On Peak Off Peak
<u>Supplier Charges:</u>		<u>Supplier Charges:</u>	
Generation Charge*	All	Generation Charge*	All
	\$0.05121		\$0.06351
Totals	On Peak Off Peak	Totals	On Peak Off Peak
	\$0.18152		\$0.19382
	\$0.07635		\$0.08865

1. Assumes 40% On Peak Energy Usage

* Standard Offer Service

Fitchburg Gas and Electric Light Company
Typical Bill Analysis - May 2001 Standard Offer Service Fuel Adjustment Filing
Impact on G-1 Rate Customers

Average Monthly kWh	Present Rates Total Revenue	Proposed Rates Total Revenue	Total Difference	% Total Difference
50	\$12.85	\$13.47	\$0.62	4.8%
100	\$19.26	\$20.49	\$1.23	6.4%
200	\$32.08	\$34.54	\$2.46	7.7%
300	\$44.91	\$48.60	\$3.69	8.2%
400	\$57.73	\$62.65	\$4.92	8.5%
500	\$70.55	\$76.70	\$6.15	8.7%
750	\$102.61	\$111.83	\$9.22	9.0%
1000	\$134.66	\$146.96	\$12.30	9.1%

Present Rates - Effective 1/1/2001:		Proposed Rates - Effective 7/1/2001:	
Delivery Charges:	G - 1	Delivery Charges:	G - 1
Customer Charge	\$6.44	Customer Charge	\$6.44
Internal Transmission	\$0.00184	Internal Transmission	\$0.00184
External Transmission	\$0.00445	External Transmission	\$0.00445
		Transmission Subtotal	\$0.00629
Distribution	\$0.04078	Distribution	\$0.04078
Seabrook Amortization Surcharge	\$0.00932	Seabrook Amortization Surcharge	\$0.00932
		Distribution Subtotal	\$0.05010
Energy Efficiency Charge	\$0.00270	Energy Efficiency Charge	\$0.00270
Renewable Resources Charge	\$0.00100	Renewable Resources Charge	\$0.00100
Transition Charge	\$0.01692	Transition Charge	\$0.01692
Supplier Charges:		Supplier Charges:	
Generation Charge*	\$0.05121	Generation Charge*	\$0.06351
Total	\$0.12822	Total	\$0.14052

* Standard Offer Service

Fitchburg Gas and Electric Light Company
Typical Bill Analysis - May 2001 Standard Offer Service Fuel Adjustment Filing
Impact on G-2 Rate Customers - 20% Load Factor

Average Monthly kW	Average Monthly kWh ¹	Present Rates Total Revenue	Proposed Rates Total Revenue	Total Difference	% Total Difference
10	1,460	\$220.18	\$238.13	\$17.96	8.2%
20	2,920	\$440.21	\$476.13	\$35.92	8.2%
50	7,300	\$1,100.32	\$1,190.11	\$89.79	8.2%
75	10,950	\$1,650.40	\$1,785.09	\$134.69	8.2%
100	14,600	\$2,200.49	\$2,380.07	\$179.58	8.2%
125	18,250	\$2,750.58	\$2,975.05	\$224.47	8.2%
150	21,900	\$3,300.67	\$3,570.04	\$269.37	8.2%

Present Rates - Effective 1/1/2001:				Proposed Rates - Effective 7/1/2001:			
G - 2				G - 2			
Delivery Charges:				Delivery Charges:			
Customer Charge	\$0.14	kW		Customer Charge	\$0.14	kW	
Internal Transmission	\$0.0063	\$0.29		Internal Transmission	\$0.0063	\$0.29	
External Transmission	\$0.00445	\$0.00		External Transmission	\$0.00445	\$0.00	
Transmission Subtotal	\$0.00508	\$0.29		Transmission Subtotal	\$0.00508	\$0.29	
Distribution	\$0.01417	\$5.93		Distribution	\$0.01417	\$5.93	
Seabrook Amortization Surcharge	\$0.00932	\$0.00		Seabrook Amortization Surcharge	\$0.00932	\$0.00	
Distribution Subtotal	\$0.02349	\$5.93		Distribution Subtotal	\$0.02349	\$5.93	
Energy Efficiency Charge	\$0.00270			Energy Efficiency Charge	\$0.00270		
Renewable Resources Charge	\$0.00100			Renewable Resources Charge	\$0.00100		
Transition Charge	\$0.00627	\$2.68		Transition Charge	\$0.00627	\$2.68	
Supplier Charges:				Supplier Charges:			
Generation Charge*	\$0.05121			Generation Charge*	\$0.06351		
Totals	\$8.90			Totals	\$8.90		
					\$0.10205		

1. Assumes a monthly load factor of 20%
* Standard Offer Service

Fitchburg Gas and Electric Light Company
Typical Bill Analysis - May 2001 Standard Offer Service Fuel Adjustment Filing
Impact on G-2 Rate Customers - 35% Load Factor

Average Monthly KW	Average Monthly kWh ¹	Present Rates Total Revenue	Proposed Rates Total Revenue	Total Difference	% Total Difference
10	2,555	\$318.35	\$349.78	\$31.43	9.9%
20	5,110	\$636.56	\$699.42	\$62.85	9.9%
50	12,775	\$1,591.20	\$1,748.33	\$157.13	9.9%
75	19,163	\$2,386.72	\$2,622.42	\$235.70	9.9%
100	25,550	\$3,182.25	\$3,496.52	\$314.27	9.9%
125	31,938	\$3,977.78	\$4,370.61	\$392.83	9.9%
150	38,325	\$4,773.31	\$5,244.71	\$471.40	9.9%

Present Rates - Effective 1/1/2001:			G - 2			Proposed Rates - Effective 7/1/2001:			G - 2		
Delivery Charges:						Delivery Charges:					
Customer Charge			\$0.14	KWh		Customer Charge			\$0.14	KWh	
Internal Transmission	\$0.29		\$0.00063			Internal Transmission			\$0.29	KW	\$0.00063
External Transmission	\$0.00		\$0.00445			External Transmission			\$0.00		\$0.00445
Transmission Subtotal	\$0.29		\$0.00508			Transmission Subtotal			\$0.29		\$0.00508
Distribution	\$5.92		\$0.01417			Distribution			\$5.92		\$0.01417
Seabrook Amortization Surcharge	\$0.00		\$0.00932			Seabrook Amortization Surcharge			\$0.00		\$0.00932
Distribution Subtotal	\$5.92		\$0.02349			Distribution Subtotal			\$5.92		\$0.02349
Energy Efficiency Charge			\$0.00270			Energy Efficiency Charge			\$0.00270		\$0.00270
Renewable Resources Charge			\$0.00100			Renewable Resources Charge			\$0.00100		\$0.00100
Transition Charge	\$2.68		\$0.00627			Transition Charge			\$2.68		\$0.00627
Supplier Charges:						Supplier Charges:					
Generation Charge*			\$0.05121			Generation Charge*			\$0.06351		\$0.06351
Totals	\$8.89		\$0.08975			Totals			\$8.89		\$0.10205

1. Assumes a monthly load factor of 35%
* Standard Offer Service

Fitchburg Gas and Electric Light Company
Typical Bill Analysis - May 2001 Standard Offer Service Fuel Adjustment Filing
Impact on G-2 Rate Customers - 50% Load Factor

Average Monthly kW	Average Monthly kWh ¹	Present Rates Total Revenue	Proposed Rates Total Revenue	Total Difference	% Total Difference
10	3,650	\$416.63	\$461.52	\$44.90	10.8%
20	7,300	\$833.12	\$922.91	\$89.79	10.8%
50	18,250	\$2,082.58	\$2,307.05	\$224.47	10.8%
75	27,375	\$3,123.80	\$3,460.51	\$336.71	10.8%
100	36,500	\$4,165.02	\$4,613.97	\$448.95	10.8%
125	45,625	\$5,206.23	\$5,767.42	\$561.19	10.8%
150	54,750	\$6,247.45	\$6,920.88	\$673.42	10.8%

Present Rates - Effective 1/1/2001:				Proposed Rates - Effective 7/1/2001:			
G - 2				G - 2			
<u>Delivery Charges:</u>				<u>Delivery Charges:</u>			
Customer Charge		\$0.14		Customer Charge		\$0.14	
		kWh				kWh	
Internal Transmission	\$0.29	\$0.00063		Internal Transmission	\$0.29	\$0.00063	
External Transmission	\$0.00	\$0.00445		External Transmission	\$0.00	\$0.00445	
Transmission Subtotal	\$0.29	\$0.00508		Transmission Subtotal	\$0.29	\$0.00508	
Distribution	\$5.92	\$0.01417		Distribution	\$5.92	\$0.01417	
Seabrook Amortization Surcharge	\$0.00	\$0.00932		Seabrook Amortization Surcharge	\$0.00	\$0.00932	
Distribution Subtotal	\$5.92	\$0.02349		Distribution Subtotal	\$5.92	\$0.02349	
Energy Efficiency Charge		\$0.00270		Energy Efficiency Charge		\$0.00270	
Renewable Resources Charge		\$0.00100		Renewable Resources Charge		\$0.00100	
Transition Charge	\$2.68	\$0.00627		Transition Charge	\$2.68	\$0.00627	
<u>Supplier Charges:</u>				<u>Supplier Charges:</u>			
Generation Charge*		\$0.05121		Generation Charge*		\$0.06351	
Totals	\$8.89	\$0.08975		Totals	\$8.89	\$0.10205	

1. Assumes a monthly load factor of 50%
* Standard Offer Service

Fitchburg Gas and Electric Light Company
Typical Bill Analysis - May 2001 Standard Offer Service Fuel Adjustment Filing
Impact on G-3 Rate Customers - 40% Load Factor and 43% On Peak Energy Usage

Average Monthly kVA	Average On Peak kWh	Average Off Peak kWh	Present Rates Total Revenue	Proposed Rates Total Revenue	Total Difference	% Total Difference
200	25,112	33,288	\$6,105.21	\$6,823.53	\$718.32	11.8%
400	50,224	66,576	\$12,210.28	\$13,646.92	\$1,436.64	11.8%
600	75,336	99,864	\$18,315.36	\$20,470.32	\$2,154.96	11.8%
800	100,448	133,152	\$24,420.43	\$27,293.71	\$2,873.28	11.8%
1,000	125,560	166,440	\$30,525.50	\$34,117.10	\$3,591.60	11.8%
1,500	188,340	249,660	\$45,788.18	\$51,175.58	\$5,387.40	11.8%
2,000	251,120	332,880	\$61,050.86	\$68,234.06	\$7,183.20	11.8%
2,500	313,900	416,100	\$76,313.54	\$85,292.54	\$8,979.00	11.8%
3,000	376,680	499,320	\$91,576.22	\$102,351.02	\$10,774.80	11.8%

Present Rates - Effective 1/1/2001:				Proposed Rates - Effective 7/1/2001:			
Delivery Charges:				Delivery Charges:			
Customer Charge				Customer Charge			
Internal Transmission	On Peak	\$0.00084		Internal Transmission	On Peak	\$0.00084	On Peak
External Transmission	Off Peak	\$0.00015		External Transmission	Off Peak	\$0.00015	Off Peak
Transmission Subtotals	All	\$0.00445		Transmission Subtotals	All	\$0.00445	All
						\$0.00529	On Peak
						\$0.00460	Off Peak
Distribution	On Peak	\$0.01218		Distribution	On Peak	\$0.01218	On Peak
Seabrook Amortization Surcharge	Off Peak	\$0.00275		Seabrook Amortization Surcharge	Off Peak	\$0.00275	Off Peak
Distribution Subtotals	All	\$0.00710		Distribution Subtotals	All	\$0.00710	All
						\$0.01928	On Peak
						\$0.00985	Off Peak
Energy Efficiency Charge	All	\$0.00270		Energy Efficiency Charge	All	\$0.00270	All
Renewable Resources Charge	All	\$0.00100		Renewable Resources Charge	All	\$0.00100	All
Transition Charge	On Peak	\$0.01442		Transition Charge	On Peak	\$0.01442	On Peak
	Off Peak	\$0.00295			Off Peak	\$0.00295	Off Peak
Supplier Charges:				Supplier Charges:			
Generation Charge*	All	\$0.05121		Generation Charge*	All	\$0.05351	All
Totals	On Peak	\$0.09390		Totals	On Peak	\$0.10620	On Peak
	Off Peak	\$0.07231			Off Peak	\$0.08461	Off Peak

1. Assumes a 40% monthly load factor and 43% On Peak Energy Usage
 * Standard Offer Service

Fitchburg Gas and Electric Light Company
Typical Bill Analysis - May 2001 Standard Offer Service Fuel Adjustment Filing
Impact on G-3 Rate Customers - 40% Load Factor and 48% On Peak Energy Usage

Average Monthly kVA	Average On Peak kWh ¹	Average Off Peak kWh ¹	Present Rates Total Revenue	Proposed Rates Total Revenue	Total Difference	% Total Difference
200	28,032	30,368	\$6,168.25	\$6,886.57	\$718.32	11.6%
400	56,064	60,736	\$12,336.37	\$13,773.01	\$1,436.64	11.6%
600	84,096	91,104	\$18,504.48	\$20,659.44	\$2,154.96	11.6%
800	112,128	121,472	\$24,672.60	\$27,545.88	\$2,873.28	11.6%
1,000	140,160	151,840	\$30,840.71	\$34,432.31	\$3,591.60	11.6%
1,500	210,240	227,760	\$46,261.00	\$51,648.40	\$5,387.40	11.6%
2,000	280,320	303,680	\$61,681.29	\$68,864.49	\$7,183.20	11.6%
2,500	350,400	379,600	\$77,101.58	\$86,080.58	\$8,979.00	11.6%
3,000	420,480	455,520	\$92,521.86	\$103,296.66	\$10,774.80	11.6%

Present Rates - Effective 1/1/2001:				Proposed Rates - Effective 7/1/2001:			
Delivery Charges:				Delivery Charges:			
Customer Charge				Customer Charge			
Internal Transmission	All kVA	On Peak		Internal Transmission	All kVA	On Peak	
External Transmission	\$0.21	Off Peak		External Transmission	\$0.21	Off Peak	
Transmission Subtotals	\$0.00	All		Transmission Subtotals	\$0.00	All	
	\$0.21	On Peak			\$0.21	On Peak	
		Off Peak				Off Peak	
Distribution	\$2.94	On Peak		Distribution	\$2.94	On Peak	
Seabrook Amortization Surcharge		Off Peak		Seabrook Amortization Surcharge		Off Peak	
Distribution Subtotals	\$0.00	All		Distribution Subtotals	\$0.00	All	
	\$2.94	On Peak			\$2.94	On Peak	
		Off Peak				Off Peak	
Energy Efficiency Charge		All		Energy Efficiency Charge		All	
Renewable Resources Charge		All		Renewable Resources Charge		All	
Transition Charge	\$3.55	On Peak		Transition Charge	\$3.55	On Peak	
		Off Peak				Off Peak	
Supplier Charges:				Supplier Charges:			
Generation Charge*	\$0.05121	All		Generation Charge*	\$0.06351	All	
Totals	\$6.70	On Peak		Totals	\$6.70	On Peak	
		Off Peak				Off Peak	

1. Assumes a 40% monthly load factor and 48% On Peak Energy Usage
* Standard Offer Service

Fitchburg Gas and Electric Light Company
Typical Bill Analysis - May 2001 Standard Offer Service Fuel Adjustment Filing
Impact on G-3 Rate Customers - 40% Load Factor and 60% On Peak Energy Usage

Average Monthly kVA	Average On Peak kWh	Average Off Peak kWh	Present Rates Total Revenue	Proposed Rates Total Revenue	Total Difference	% Total Difference
200	35,040	23,360	\$6,319.56	\$7,037.88	\$718.32	11.4%
400	70,080	46,720	\$12,638.98	\$14,075.62	\$1,436.64	11.4%
600	105,120	70,080	\$18,958.39	\$21,113.35	\$2,154.96	11.4%
800	140,160	93,440	\$25,277.81	\$28,151.09	\$2,873.28	11.4%
1,000	175,200	116,800	\$31,597.23	\$35,188.83	\$3,591.60	11.4%
1,500	262,800	175,200	\$47,395.77	\$52,783.17	\$5,387.40	11.4%
2,000	350,400	233,600	\$63,194.32	\$70,377.52	\$7,183.20	11.4%
2,500	438,000	292,000	\$78,992.86	\$87,971.86	\$8,979.00	11.4%
3,000	525,600	350,400	\$94,791.40	\$105,566.20	\$10,774.80	11.4%

Present Rates - Effective 1/1/2001:				Proposed Rates - Effective 7/1/2001:			
Delivery Charges:				Delivery Charges:			
Customer Charge				Customer Charge			
Internal Transmission				Internal Transmission			
External Transmission				External Transmission			
Transmission Subtotals				Transmission Subtotals			
Distribution				Distribution			
Seabrook Amortization Surcharge				Seabrook Amortization Surcharge			
Distribution Subtotals				Distribution Subtotals			
Energy Efficiency Charge				Energy Efficiency Charge			
Renewable Resources Charge				Renewable Resources Charge			
Transition Charge				Transition Charge			
Supplier Charges:				Supplier Charges:			
Generation Charge*				Generation Charge*			
Totals				Totals			

1. Assumes a 40% monthly load factor and 60% On Peak Energy Usage
* Standard Offer Service

Fitchburg Gas and Electric Light Company
Typical Bill Analysis - May 2001 Standard Offer Service Fuel Adjustment Filing
Impact on G-3 Rate Customers - 57% Load Factor and 43% On Peak Energy Usage

Average Monthly kVa	Average On Peak kWh	Average Off Peak kWh	Present Rates Total Revenue	Proposed Rates Total Revenue	Total Difference	% Total Difference
200	35,785	47,435	\$8,130.37	\$9,153.97	\$1,023.61	12.6%
400	71,569	94,871	\$16,260.60	\$18,307.81	\$2,047.21	12.6%
600	107,354	142,306	\$24,390.82	\$27,461.64	\$3,070.82	12.6%
800	143,138	189,742	\$32,521.05	\$36,615.47	\$4,094.42	12.6%
1,000	178,923	237,177	\$40,651.28	\$45,769.31	\$5,118.03	12.6%
1,500	268,385	355,766	\$60,976.85	\$68,653.89	\$7,677.04	12.6%
2,000	357,846	474,354	\$81,302.42	\$91,538.48	\$10,236.06	12.6%
2,500	447,308	592,943	\$101,627.99	\$114,423.06	\$12,795.08	12.6%
3,000	536,769	711,531	\$121,953.56	\$137,307.65	\$15,354.09	12.6%

Present Rates - Effective 1/1/2001:				Proposed Rates - Effective 7/1/2001:			
Delivery Charges:				Delivery Charges:			
Customer Charge				Customer Charge			
Internal Transmission				Internal Transmission			
External Transmission				External Transmission			
Transmission Subtotals				Transmission Subtotals			
Distribution				Distribution			
Seabrook Amortization Surcharge				Seabrook Amortization Surcharge			
Distribution Subtotals				Distribution Subtotals			
Energy Efficiency Charge				Energy Efficiency Charge			
Renewable Resources Charge				Renewable Resources Charge			
Transition Charge				Transition Charge			
Supplier Charges:				Supplier Charges:			
Generation Charge*				Generation Charge*			
Totals				Totals			

1. Assumes a 57% monthly load factor and 43% On Peak Energy Usage
* Standard Offer Service

Fitchburg Gas and Electric Light Company
Typical Bill Analysis - May 2001 Standard Offer Service Fuel Adjustment Filing
Impact on G-3 Rate Customers - 57% Load Factor and 48% On Peak Energy Usage

Average Monthly kVA	Average On Peak kWh	Average Off Peak kWh	Present Rates Total Revenue	Proposed Rates Total Revenue	Total Difference	% Total Difference
200	39,946	43,274	\$8,220.20	\$9,243.81	\$1,023.61	12.5%
400	79,891	86,549	\$16,440.27	\$18,487.48	\$2,047.21	12.5%
600	119,837	129,823	\$24,660.33	\$27,731.15	\$3,070.82	12.5%
800	159,782	173,098	\$32,880.39	\$36,974.82	\$4,094.42	12.5%
1,000	199,728	216,372	\$41,100.46	\$46,218.49	\$5,118.03	12.5%
1,500	299,592	324,558	\$61,650.62	\$69,327.66	\$7,677.04	12.5%
2,000	399,456	432,744	\$82,200.78	\$92,436.84	\$10,236.06	12.5%
2,500	499,320	540,930	\$102,750.94	\$115,546.01	\$12,795.08	12.5%
3,000	599,184	649,116	\$123,301.10	\$138,655.19	\$15,354.09	12.5%

Present Rates - Effective 1/1/2001:									
G - 3									
<u>Delivery Charges:</u>									
Customer Charge									
Internal Transmission	All kVA	\$0.14 kWh							
External Transmission			On Peak						On Peak
Transmission Subtotals			Off Peak						Off Peak
			All						All
Distribution			On Peak						On Peak
Seabrook Amortization Surcharge			Off Peak						Off Peak
Distribution Subtotals			All						All
			On Peak						On Peak
			Off Peak						Off Peak
Energy Efficiency Charge									
Renewable Resources Charge			All						All
Transition Charge			All						All
			On Peak						On Peak
			Off Peak						Off Peak
Supplier Charges:									
Generation Charge*			All						All
Totals	\$6.70		\$0.09390						\$0.10620
			\$0.07231						\$0.08461

Proposed Rates - Effective 7/1/2001:									
G - 3									
<u>Delivery Charges:</u>									
Customer Charge									
Internal Transmission	All kVA	\$0.14 kWh							
External Transmission			On Peak						On Peak
Transmission Subtotals			Off Peak						Off Peak
			All						All
Distribution			On Peak						On Peak
Seabrook Amortization Surcharge			Off Peak						Off Peak
Distribution Subtotals			All						All
			On Peak						On Peak
			Off Peak						Off Peak
Energy Efficiency Charge									
Renewable Resources Charge			All						All
Transition Charge			All						All
			On Peak						On Peak
			Off Peak						Off Peak
Supplier Charges:									
Generation Charge*			All						All
Totals	\$6.70		\$0.09390						\$0.10620
			\$0.07231						\$0.08461

1. Assumes a 57% monthly load factor and 48% On Peak Energy Usage
 * Standard Offer Service

Fitchburg Gas and Electric Light Company
Typical Bill Analysis - May 2001 Standard Offer Service Fuel Adjustment Filing
Impact on G-3 Rate Customers - 57% Load Factor and 60% On Peak Energy Usage

Average Monthly kVA	Average On Peak kWh	Average Off Peak kWh	Present Rates Total Revenue	Proposed Rates Total Revenue	Total Difference	% Total Difference
200	49,932	33,288	\$8,435.81	\$9,459.42	\$1,023.61	12.1%
400	99,864	66,576	\$16,871.48	\$18,918.69	\$2,047.21	12.1%
600	149,796	99,864	\$25,307.15	\$28,377.97	\$3,070.82	12.1%
800	199,728	133,152	\$33,742.82	\$37,837.24	\$4,094.42	12.1%
1,000	249,660	166,440	\$42,178.49	\$47,296.52	\$5,118.03	12.1%
1,500	374,490	249,660	\$63,267.67	\$70,944.71	\$7,677.05	12.1%
2,000	499,320	332,880	\$84,356.84	\$94,592.90	\$10,236.06	12.1%
2,500	624,150	416,100	\$105,446.02	\$118,241.09	\$12,795.08	12.1%
3,000	748,980	499,320	\$126,535.19	\$141,889.28	\$15,354.09	12.1%

Present Rates - Effective 1/1/2001:				Proposed Rates - Effective 7/1/2001:			
Delivery Charges:				Delivery Charges:			
Customer Charge				Customer Charge			
Internal Transmission	On Peak			Internal Transmission	On Peak		
External Transmission	Off Peak			External Transmission	Off Peak		
Transmission Subtotals	All			Transmission Subtotals	All		
Distribution	On Peak			Distribution	On Peak		
Seabrook Amortization Surcharge	Off Peak			Seabrook Amortization Surcharge	Off Peak		
Distribution Subtotals	All			Distribution Subtotals	All		
Energy Efficiency Charge	On Peak			Energy Efficiency Charge	On Peak		
Renewable Resources Charge	Off Peak			Renewable Resources Charge	Off Peak		
Transition Charge	All			Transition Charge	All		
Supplier Charges:				Supplier Charges:			
Generation Charge*				Generation Charge*			
Totals				Totals			

1. Assumes a 57% monthly load factor and 60% On Peak Energy Usage
* Standard Offer Service

Fitchburg Gas and Electric Light Company
Typical Bill Analysis - May 2001 Standard Offer Service Fuel Adjustment Filing
Impact on G-3 Rate Customers - 71% Load Factor and 43% On Peak Energy Usage

	Average Monthly kVa	Average On Peak kWh ¹	Average Off Peak kWh ¹	Present Rates Total Revenue	Proposed Rates Total Revenue	Total Difference	% Total Difference
	200	44,574	59,086	\$9,798.14	\$11,073.16	\$1,275.02	13.0%
	400	89,148	118,172	\$19,596.15	\$22,146.18	\$2,550.04	13.0%
	600	133,721	177,259	\$29,394.15	\$33,219.20	\$3,825.05	13.0%
	800	178,295	236,345	\$39,192.15	\$44,292.22	\$5,100.07	13.0%
	1,000	222,869	295,431	\$48,990.15	\$55,365.24	\$6,375.09	13.0%
	1,500	334,304	443,147	\$73,485.16	\$83,047.80	\$9,562.63	13.0%
	2,000	445,738	590,862	\$97,980.17	\$110,730.35	\$12,750.18	13.0%
	2,500	557,173	738,578	\$122,475.18	\$138,412.90	\$15,937.73	13.0%
	3,000	668,607	886,293	\$146,970.18	\$166,095.45	\$19,125.27	13.0%

Present Rates - Effective 1/1/2001:

	G - 3	
Delivery Charges:		
Customer Charge	All kVA	\$0.14 kWh
Internal Transmission	\$0.21	On Peak \$0.00084 Off Peak \$0.00015
External Transmission	\$0.00	All \$0.00445
Transmission Subtotals	\$0.21	On Peak \$0.00529 Off Peak \$0.00460
Distribution	\$2.94	On Peak \$0.01218 Off Peak \$0.00275
Seabrook Amortization Surcharge	\$0.00	All \$0.00710
Distribution Subtotals	\$2.94	On Peak \$0.01928 Off Peak \$0.00985
Energy Efficiency Charge		All \$0.00270
Renewable Resources Charge		All \$0.00100
Transition Charge	\$3.55	On Peak \$0.01442 Off Peak \$0.00295
Supplier Charges:		
Generation Charge*		All \$0.06351
Totals	\$6.70	On Peak \$0.10620 Off Peak \$0.08461

Proposed Rates - Effective 7/1/2001:

Delivery Charges:		
Customer Charge	All kVA	\$0.14 kWh
Internal Transmission	\$0.21	On Peak \$0.00084 Off Peak \$0.00015
External Transmission	\$0.00	All \$0.00445
Transmission Subtotals	\$0.21	On Peak \$0.00529 Off Peak \$0.00460
Distribution	\$2.94	On Peak \$0.01218 Off Peak \$0.00275
Seabrook Amortization Surcharge	\$0.00	All \$0.00710
Distribution Subtotals	\$2.94	On Peak \$0.01928 Off Peak \$0.00985
Energy Efficiency Charge		All \$0.00270
Renewable Resources Charge		All \$0.00100
Transition Charge	\$3.55	On Peak \$0.01442 Off Peak \$0.00295
Supplier Charges:		
Generation Charge*		All \$0.06351
Totals	\$6.70	On Peak \$0.10620 Off Peak \$0.08461

1. Assumes a 71% monthly load factor and 43% On Peak Energy Usage
* Standard Offer Service

Fitchburg Gas and Electric Light Company
Typical Bill Analysis - May 2001 Standard Offer Service Fuel Adjustment Filing
Impact on G-3 Rate Customers - 71% Load Factor and 48% On Peak Energy Usage

Average Monthly kVa	Average On Peak kWh ¹	Average Off Peak kWh ¹	Present Rates Total Revenue	Proposed Rates Total Revenue	Total Difference	% Total Difference
200	49,757	53,903	\$9,910.04	\$11,185.06	\$1,275.02	12.9%
400	99,514	107,806	\$19,819.95	\$22,369.98	\$2,550.04	12.9%
600	149,270	161,710	\$29,729.85	\$33,554.91	\$3,825.05	12.9%
800	199,027	215,613	\$39,639.76	\$44,739.83	\$5,100.07	12.9%
1,000	248,784	269,516	\$49,549.66	\$55,924.75	\$6,375.09	12.9%
1,500	373,176	404,274	\$74,324.42	\$83,887.05	\$9,562.63	12.9%
2,000	497,568	539,032	\$99,099.18	\$111,849.36	\$12,750.18	12.9%
2,500	621,960	673,790	\$123,873.94	\$139,811.66	\$15,937.73	12.9%
3,000	746,352	808,548	\$148,648.70	\$167,773.97	\$19,125.27	12.9%

Present Rates - Effective 1/1/2001:

Delivery Charges:

Customer Charge					
Internal Transmission	All kVA \$0.21	On Peak \$0.00084	Off Peak \$0.00015	All \$0.00445	On Peak \$0.00084 Off Peak \$0.00015 All \$0.00445
External Transmission	\$0.00	On Peak \$0.00529	Off Peak \$0.00460		On Peak \$0.00529 Off Peak \$0.00460
Transmission Subtotals	\$0.21				
Distribution	\$2.94	On Peak \$0.01218	Off Peak \$0.00275	All \$0.00710	On Peak \$0.01218 Off Peak \$0.00275 All \$0.00710
Seabrook Amortization Surcharge	\$0.00	On Peak \$0.01928	Off Peak \$0.00985		On Peak \$0.01928 Off Peak \$0.00985
Distribution Subtotals	\$2.94				

Energy Efficiency Charge
Renewable Resources Charge

Transition Charge

\$3.55

On Peak
\$0.01442
Off Peak
\$0.00295

Supplier Charges:

Generation Charge*

All
\$0.05121

Totals

\$6.70

On Peak
\$0.09390
Off Peak
\$0.07231

Totals

\$6.70

On Peak
\$0.10620
Off Peak
\$0.08461

Proposed Rates - Effective 7/1/2001:

Delivery Charges:

Customer Charge					
Internal Transmission	All kVA \$0.21	On Peak \$0.00084	Off Peak \$0.00015	All \$0.00445	On Peak \$0.00084 Off Peak \$0.00015 All \$0.00445
External Transmission	\$0.00	On Peak \$0.00529	Off Peak \$0.00460		On Peak \$0.00529 Off Peak \$0.00460
Transmission Subtotals	\$0.21				
Distribution	\$2.94	On Peak \$0.01218	Off Peak \$0.00275	All \$0.00710	On Peak \$0.01218 Off Peak \$0.00275 All \$0.00710
Seabrook Amortization Surcharge	\$0.00	On Peak \$0.01928	Off Peak \$0.00985		On Peak \$0.01928 Off Peak \$0.00985
Distribution Subtotals	\$2.94				

Energy Efficiency Charge
Renewable Resources Charge

Transition Charge

\$3.55

On Peak
\$0.01442
Off Peak
\$0.00295

Supplier Charges:

Generation Charge*

All
\$0.06351

Totals

\$6.70

On Peak
\$0.10620
Off Peak
\$0.08461

1. Assumes a 71% monthly load factor and 48% On Peak Energy Usage

* Standard Offer Service

Fitchburg Gas and Electric Light Company
Typical Bill Analysis - May 2001 Standard Offer Service Fuel Adjustment Filing
Impact on G-3 Rate Customers - 71% Load Factor and 60% On Peak Energy Usage

Average Monthly kVa	Average On Peak kWh ¹	Average Off Peak kWh ¹	Present Rates Total Revenue	Proposed Rates Total Revenue	Total Difference	% Total Difference
200	62,196	41,464	\$10,178.61	\$11,453.62	\$1,275.02	12.5%
400	124,392	82,928	\$20,357.07	\$22,907.11	\$2,550.04	12.5%
600	186,588	124,392	\$30,535.54	\$34,360.59	\$3,825.05	12.5%
800	248,784	165,856	\$40,714.00	\$45,814.08	\$5,100.07	12.5%
1,000	310,980	207,320	\$50,892.47	\$57,267.56	\$6,375.09	12.5%
1,500	466,470	310,980	\$76,338.64	\$85,901.27	\$9,562.63	12.5%
2,000	621,960	414,640	\$101,784.80	\$114,534.98	\$12,750.18	12.5%
2,500	777,450	518,300	\$127,230.97	\$143,168.69	\$15,937.73	12.5%
3,000	932,940	621,960	\$152,677.13	\$171,802.40	\$19,125.27	12.5%

Present Rates - Effective 1/1/2001:				Proposed Rates - Effective 7/1/2001:			
Delivery Charges:				Delivery Charges:			
Customer Charge				Customer Charge			
Internal Transmission	On Peak			Internal Transmission	On Peak		
External Transmission	Off Peak			External Transmission	Off Peak		
Transmission Subtotals	All			Transmission Subtotals	All		
Distribution	On Peak			Distribution	On Peak		
Seabrook Amortization Surcharge	Off Peak			Seabrook Amortization Surcharge	Off Peak		
Distribution Subtotals	All			Distribution Subtotals	All		
Energy Efficiency Charge	All			Energy Efficiency Charge	All		
Renewable Resources Charge	All			Renewable Resources Charge	All		
Transition Charge	On Peak			Transition Charge	On Peak		
Supplier Charges:				Supplier Charges:			
Generation Charge*	Off Peak			Generation Charge*	Off Peak		
Totals				Totals			

1. Assumes a 71% monthly load factor and 60% On Peak Energy Usage
* Standard Offer Service

Fitchburg Gas and Electric Light Company
Typical Bill Analysis - May 2001 Standard Offer Service Fuel Adjustment Filing
Impact on G-4 Rate Customers

Average Monthly kW	On Peak ¹ Monthly kWh	Off Peak ¹ Monthly kWh	Present Rates Total Revenue	Proposed Rates Total Revenue	Total Difference	% Total Difference
10	2,102	2,278	\$497.69	\$551.57	\$53.87	10.8%
20	4,205	4,555	\$991.65	\$1,099.39	\$107.75	10.9%
50	10,512	11,388	\$2,473.50	\$2,742.87	\$269.37	10.9%
75	15,768	17,082	\$3,708.39	\$4,112.44	\$404.06	10.9%
100	21,024	22,776	\$4,943.27	\$5,482.01	\$538.74	10.9%
125	26,280	28,470	\$6,178.15	\$6,851.58	\$673.43	10.9%
150	31,536	34,164	\$7,413.03	\$8,221.14	\$808.11	10.9%

Present Rates - Effective 1/1/2001:

Delivery Charges:

Customer Charge

Internal Transmission
All kW
\$0.35

External Transmission Charge
Transmission Subtotals
\$0.00
\$0.35

Distribution

Seabrook Amortization Surcharge
Distribution Subtotals
\$6.48
\$0.00
\$6.48

Energy Efficiency Charge
Renewable Resources Charge

Transition Charge

\$4.19

Supplier Charges:
Generation Charge*

Totals

\$11.02

G - 4

\$3.74

On Peak
Off Peak
All
On Peak
Off Peak

\$0.00097
\$0.00017
\$0.00445
\$0.00542
\$0.00462

On Peak
Off Peak
All
On Peak
Off Peak

\$0.01867
\$0.00413
\$0.00932
\$0.02799
\$0.01345

On Peak
Off Peak
All
On Peak
Off Peak

\$0.00270
\$0.00100
\$0.01217
\$0.00275

Supplier Charges:
Generation Charge*

\$0.05121

On Peak
Off Peak

\$0.10049
\$0.07573

Proposed Rates - Effective 7/1/2001:

Delivery Charges:

Customer Charge

Internal Transmission
All kW
\$0.35

External Transmission Charge
Transmission Subtotals
\$0.00
\$0.35

Distribution

Seabrook Amortization Surcharge
Distribution Subtotals
\$6.48
\$0.00
\$6.48

Energy Efficiency Charge
Renewable Resources Charge

Transition Charge

\$4.19

Supplier Charges:
Generation Charge*

Totals

\$11.02

G - 4

\$3.74

On Peak
Off Peak
All
On Peak
Off Peak

\$0.00097
\$0.00017
\$0.00445
\$0.00542
\$0.00462

On Peak
Off Peak
All
On Peak
Off Peak

\$0.01867
\$0.00413
\$0.00932
\$0.02799
\$0.01345

On Peak
Off Peak
All
On Peak
Off Peak

\$0.00270
\$0.00100
\$0.01217
\$0.00275

Supplier Charges:
Generation Charge*

\$0.06351

On Peak
Off Peak

\$0.11279
\$0.08803

1. Assumes a 60% monthly load factor and 48% On Peak Energy Usage

* Standard Offer Service

Fitchburg Gas and Electric Light Company
Typical Bill Analysis - May 2001 Standard Offer Service Fuel Adjustment Filing
Impact on G-5 Rate Customers

	Average Monthly kWh	Present Rates Total Revenue	Proposed Rates Total Revenue	Total Difference	% Total Difference
	100	\$12.42	\$13.65	\$1.23	9.9%
	200	\$24.71	\$27.17	\$2.46	10.0%
	300	\$36.99	\$40.68	\$3.69	10.0%
	400	\$49.28	\$54.20	\$4.92	10.0%
	500	\$61.56	\$67.71	\$6.15	10.0%
	750	\$92.27	\$101.50	\$9.23	10.0%
	1000	\$122.98	\$135.28	\$12.30	10.0%
	1500	\$184.40	\$202.85	\$18.45	10.0%
	2000	\$245.82	\$270.42	\$24.60	10.0%
	2500	\$307.24	\$337.99	\$30.75	10.0%

Present Rates - Effective 1/1/2001:		G - 5	Proposed Rates - Effective 7/1/2001:	G - 5
Delivery Charges:			Delivery Charges:	
Customer Charge		\$0.14 kWh	Customer Charge	\$0.14 kWh
Internal Transmission		\$0.00177	Internal Transmission	\$0.00177
External Transmission		\$0.00445	External Transmission	\$0.00445
			Transmission Subtotal	\$0.00622
Distribution			Distribution	\$0.03547
Seabrook Amortization Surcharge			Seabrook Amortization Surcharge	\$0.00932
			Distribution Subtotal	\$0.04479
Energy Efficiency Charge		\$0.00270	Energy Efficiency Charge	\$0.00270
Renewable Resources Charge		\$0.00100	Renewable Resources Charge	\$0.00100
Transition Charge		\$0.01692	Transition Charge	\$0.01692
Supplier Charges:			Supplier Charges:	
Generation Charge*		\$0.05121	Generation Charge*	\$0.06351
			Total	\$0.13514

* Standard Offer Service

Fitchburg Gas and Electric Light Company
Typical Bill Analysis - May 2001 Standard Offer Service Fuel Adjustment Filing
Impact on G-6 Rate Customers

	On Peak ¹ Monthly kWh	Off Peak ¹ Monthly kWh	Present Rates Total Revenue	Proposed Rates Total Revenue	Total Difference	% Total Difference
	25	25	\$16.10	\$16.72	\$0.62	3.8%
	50	50	\$22.17	\$23.40	\$1.23	5.5%
	100	100	\$34.30	\$36.76	\$2.46	7.2%
	150	150	\$46.43	\$50.12	\$3.69	7.9%
	200	200	\$58.56	\$63.48	\$4.92	8.4%
	250	250	\$70.69	\$76.84	\$6.15	8.7%
	375	375	\$101.01	\$110.23	\$9.23	9.1%
	500	500	\$131.33	\$143.63	\$12.30	9.4%

Present Rates - Effective 1/1/2001:				Proposed Rates - Effective 7/1/2001:			
Delivery Charges:				Delivery Charges:			
Customer Charge				Customer Charge			
Internal Transmission	On Peak	On Peak	\$0.00296	Internal Transmission	On Peak	On Peak	\$0.00296
	Off Peak	Off Peak	\$0.00026		Off Peak	Off Peak	\$0.00026
External Transmission	All	All	\$0.00445	External Transmission	All	All	\$0.00445
	On Peak Transmission Subtotal	On Peak Transmission Subtotal	\$0.00741		On Peak Transmission Subtotal	On Peak Transmission Subtotal	\$0.00741
	Off Peak Transmission Subtotal	Off Peak Transmission Subtotal	\$0.00471		Off Peak Transmission Subtotal	Off Peak Transmission Subtotal	\$0.00471
Distribution	On Peak	On Peak	\$0.06182	Distribution	On Peak	On Peak	\$0.06182
	Off Peak	Off Peak	\$0.00634		Off Peak	Off Peak	\$0.00634
Seabrook Amortization Surcharge	All	All	\$0.00932	Seabrook Amortization Surcharge	All	All	\$0.00932
	On Peak Distribution Subtotal	On Peak Distribution Subtotal	\$0.07114		On Peak Distribution Subtotal	On Peak Distribution Subtotal	\$0.07114
	Off Peak Distribution Subtotal	Off Peak Distribution Subtotal	\$0.01566		Off Peak Distribution Subtotal	Off Peak Distribution Subtotal	\$0.01566
Energy Efficiency Charge	All	All	\$0.00270	Energy Efficiency Charge	All	All	\$0.00270
Renewable Resources Charge	All	All	\$0.00100	Renewable Resources Charge	All	All	\$0.00100
Transition Charge	On Peak	On Peak	\$0.03005	Transition Charge	On Peak	On Peak	\$0.03005
	Off Peak	Off Peak	\$0.00379		Off Peak	Off Peak	\$0.00379
Supplier Charges:				Supplier Charges:			
Generation Charge*	All	All	\$0.05121	Generation Charge*	All	All	\$0.06351
Totals	On Peak	On Peak	\$0.16351	Totals	On Peak	On Peak	\$0.17581
	Off Peak	Off Peak	\$0.07907		Off Peak	Off Peak	\$0.09137

1. Assumes a 50% On Peak Energy Usage
* Standard Offer Service

Fitchburg Gas and Electric Light Company
Typical Bill Analysis - May 2001 Standard Offer Service Fuel Adjustment Filing
Impact on S Rate Customers

	<u>Lumens</u>	<u>Luminaire</u>	<u>Average Monthly kWh</u>	<u>Present Rates Total Revenue</u>	<u>Proposed Rates Total Revenue</u>	<u>Total Difference</u>	<u>% Total Difference</u>
	<u>Mercury Vapor:</u>						
1	3,500	Residential and Commercial Type	39.3	\$9.66	\$10.15	\$0.48	5.0%
2	7,000	Residential and Commercial Type	68.3	\$12.81	\$13.65	\$0.84	6.6%
3	3,500	Street and Highway Type	39.3	\$9.66	\$10.15	\$0.48	5.0%
4	7,000	Street and Highway Type	68.3	\$12.81	\$13.65	\$0.84	6.6%
5	20,000	Street and Highway Type	157.3	\$26.10	\$28.03	\$1.93	7.4%
6	60,000	Street and Highway Type	369	\$55.66	\$60.20	\$4.54	8.2%
7	20,000	Flood Light Type	157.3	\$27.42	\$29.35	\$1.93	7.1%
8	3,500	Power Bracket Included	39.3	\$9.95	\$10.44	\$0.48	4.9%
9	7,000	Power Bracket Included	68.3	\$13.27	\$14.11	\$0.84	6.3%
	<u>High Pressure Sodium:</u>						
10	3,300	Residential and Commercial Type	21.3	\$7.29	\$7.55	\$0.26	3.6%
11	9,500	Residential and Commercial Type	43	\$10.17	\$10.70	\$0.53	5.2%
12	3,300	Street and Highway Type	21.3	\$7.29	\$7.55	\$0.26	3.6%
13	9,500	Street and Highway Type	43	\$10.17	\$10.70	\$0.53	5.2%
14	20,000	Street and Highway Type	108	\$18.89	\$20.22	\$1.33	7.0%
15	50,000	Street and Highway Type	172.3	\$28.44	\$30.56	\$2.12	7.5%
16	140,000	Street and Highway Type	403.8	\$62.63	\$67.60	\$4.97	7.9%
17	50,000	Flood Light Type	172.3	\$30.66	\$32.78	\$2.12	6.9%
	<u>Ornamental Lighting:</u>						
18	3,300	Street and Highway Type	21.3	\$6.20	\$6.46	\$0.26	4.2%

Present Rates - Effective 1/1/2001:

	\$
<u>Delivery Charges:</u>	
Customer Charge	\$0.00
	kWh
Internal Transmission	\$0.00000
External Transmission	\$0.00445
Transmission Subtotal	\$0.00445
Distribution	\$0.00059
Seabrook Amortization Surcharge	\$0.00766
Distribution Subtotal	\$0.00825
Energy Efficiency Charge	\$0.00270
Renewable Resources Charge	\$0.00100
Transition Charge	\$0.01692
<u>Supplier Charges:</u>	
Generation Charge*	\$0.05121
Total	\$0.08453

Proposed Rates - Effective 7/1/2001:

	\$
<u>Delivery Charges:</u>	
Customer Charge	\$0.00
	kWh
Internal Transmission	\$0.00000
External Transmission	\$0.00445
Transmission Subtotal	\$0.00445
Distribution	\$0.00059
Seabrook Amortization Surcharge	\$0.00766
Distribution Subtotal	\$0.00825
Energy Efficiency Charge	\$0.00270
Renewable Resources Charge	\$0.00100
Transition Charge	\$0.01692
<u>Supplier Charges:</u>	
Generation Charge*	\$0.06351
Total	\$0.09683

* Standard Offer Service

	<u>Internal Transmission</u>	<u>Distribution</u>	<u>Access Charge- Base Component</u>	<u>Total</u>	<u>Internal Transmission</u>	<u>Distribution</u>	<u>Transition Charge- Power Supply</u>	<u>Total</u>
<u>Luminaire Charges:</u>								
1	\$0.23	\$6.11	\$0.00	\$6.34	\$0.23	\$6.11	\$0.00	\$6.34
2	\$0.27	\$6.77	\$0.00	\$7.04	\$0.27	\$6.77	\$0.00	\$7.04
3	\$0.23	\$6.11	\$0.00	\$6.34	\$0.23	\$6.11	\$0.00	\$6.34
4	\$0.27	\$6.77	\$0.00	\$7.04	\$0.27	\$6.77	\$0.00	\$7.04
5	\$0.51	\$12.29	\$0.00	\$12.80	\$0.51	\$12.29	\$0.00	\$12.80
6	\$1.00	\$23.47	\$0.00	\$24.47	\$1.00	\$23.47	\$0.00	\$24.47
7	\$0.55	\$13.57	\$0.00	\$14.12	\$0.55	\$13.57	\$0.00	\$14.12
8	\$0.24	\$6.39	\$0.00	\$6.63	\$0.24	\$6.39	\$0.00	\$6.63
9	\$0.29	\$7.21	\$0.00	\$7.50	\$0.29	\$7.21	\$0.00	\$7.50
10	\$0.20	\$5.29	\$0.00	\$5.49	\$0.20	\$5.29	\$0.00	\$5.49
11	\$0.24	\$6.30	\$0.00	\$6.54	\$0.24	\$6.30	\$0.00	\$6.54
12	\$0.20	\$5.29	\$0.00	\$5.49	\$0.20	\$5.29	\$0.00	\$5.49
13	\$0.24	\$6.30	\$0.00	\$6.54	\$0.24	\$6.30	\$0.00	\$6.54
14	\$0.38	\$9.38	\$0.00	\$9.76	\$0.38	\$9.38	\$0.00	\$9.76
15	\$0.55	\$13.33	\$0.00	\$13.88	\$0.55	\$13.33	\$0.00	\$13.88
16	\$1.16	\$27.34	\$0.00	\$28.50	\$1.16	\$27.34	\$0.00	\$28.50
17	\$0.63	\$15.47	\$0.00	\$16.10	\$0.63	\$15.47	\$0.00	\$16.10
18	\$0.16	\$4.24	\$0.00	\$4.40	\$0.16	\$4.24	\$0.00	\$4.40